



Louisiana Uniform Local Sales Tax Board

Minutes of the Regular Meeting Thursday, June 8, 2023~ 1:30 PM LAMPERS Building, First Floor Executive Conference Room 7722 Office Park Blvd. Baton Rouge, LA 70809

This meeting will be available via Zoom. Members of the public are encouraged to provide comments to the Zoom chat function. See link below:

<https://us06web.zoom.us/j/93955109963?pwd=WS9vbTRwaW0ycUkySDU1aFB1c3Q1UT09>

Meeting ID: 939 5510 9963 Passcode: 663831

MEMBERS & PROXIES PRESENT (P) / ABSENT (A):

Members:

Dr. Janet Pope, LA School Board Executive Director	__A__
Mike Ranatza, LA Sheriff’s Association Executive Director	__A__
John Gallagher, LA Municipal Association Executive Director	__A__
Guy Cormier, Police Jury Association of Louisiana Executive Director	__A__
Amanda Granier, LA School Board Association Appointee	__A__
Shawn McManus, LA Sheriff’s Association Appointee	__P__
Kressy Krennerich, LA Municipal Association Appointee - Chairman	__P__
Jeffery LaGrange, Police Jury Association of Louisiana Appointee – Vice Chairman	__P__

Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	__P__
_____, LA Sheriff’s Association (Vacant)	__N/A__
Karen Day White, LA Municipal Association	__A__
Debbie Henton, Police Jury Association of Louisiana	__P__

STAFF PRESENT:

Clarence Lymon, CPA, Executive Director	__P__
---	-------

OTHERS PRESENT:

Rick Mekdessie
Andrew Kolb, LULSTB Exeuctive Counsel
Renee Roberie, Remote Sellers Commission Executive Director
Darlene Allen, LATA Executive Director
Administrators participating via the Zoom Web Conferencing platform.

Each member of the Board received the following documents prior to the meeting:

1. 06/08/2023 Meeting Agenda
2. 05/11/2023 Meeting Minutes
3. 05/31/2023 Financial Statements
4. FY 2022 YTD Budget through 05/31/2023
5. Bill Payments Month Ending 05/31/2023
6. FY 2023-2024 Budget Message, Schedule & Resolution
7. HB 558 - Enrolled

Minutes of the Regular Meeting
Thursday, June 8, 2023 ~ 1:30 PM
Page 2

1. Roll Call

Chairman Krennerich called the meeting to order at 1:43 PM. The secretary called the roll and a quorum (5 members / proxies or more) was established.

2. Adoption of the Agenda

ON MOTION OF Neshelle Nogess, SECONDED BY Debbie Henton, AND CARRIED, the Board voted to adopt the agenda of the June 8, 2023 meeting of the LA Uniform Local Sales Tax Board.

3. Approval of the Minutes of the LA Uniform Local Sales Tax Board Held (Date)

ON MOTION OF Shawn McManus, SECONDED BY Jeffrey LaGrange, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held May 11, 2023.

4. Remote Seller Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions for the month of May 2023.

5. Executive Director's Report

- **Discussion: HB 558 (Beaulieu) – Single Filing and Remittance System**
 - Executive Director Lymon gave a brief highlight of the important issues in the bill.
 - Chairman Krennerich recommended a template of notification to forward to the taxing jurisdictions.
 - Executive Director and Counsel will draft a rule for this legislation.
 - Need to identify functionality and improvements for the new system.

- **Lookup Tool – Hold Harmless Provision – After Session Update**
 - Covered in House Bill 558.
 - Will determine if rule or advisory notice will go out to administrators.

- **FY 2023-2024 Budget Adoption Schedule**
 - The FY 2023-2024 Budget Adoption Schedule was presented at the May 2023 meeting of the LULSTB. See attachment.

- **FY 2023-2024 Budget Message**
 - The FY 2023-2024 Budget Message was prepared by the Executive Director and presented. See attachment.

- **Resolution: Adoption of FY 2023-2024 Budget Per LA R.S. 39:1305(D)**

ON MOTION OF Debbie Henton, SECONDED BY Jeffrey LaGrange, AND CARRIED, the Board voted to adopt the FY 2023-2024 budget.

ON MOTION OF Debbie Henton, SECONDED BY Shawn McManus, AND CARRIED, the Board held a roll call vote to sign the resolution. The resolution passed with 5 Yeas, 0 Nays, and 0 Abstentions. The resolution was signed by the Chairman and Secretary.

6. Financial Reports

- **Financial Statements**
- **Y-T-D Budget Review**
- **Bills Paid Review/Approval**

ON MOTION OF Jeffrey LaGrange, SECONDED BY Debbie Henton, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month ending May 31, 2023.

7. Other Business

- **LULSTB/Parish Services and Funding Agreement – New Commitment**
 - Iberville Parish has signed a funding agreement with the LULSTB.

8. Public Comment

- **None**

Adjournment

ON MOTION OF Neshelle Nogess, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to adjourn at 2:25 PM.



Neshelle S. Nogess, Secretary

LOUISIANA UNIFORM LOCAL SALES TAX BOARD

Appointed Members:

Jeffery LaGrange, Vice Chairperson
Neshelle Nogess, Secretary
Amanda Granier
Shawn McManus



Permanent Members:

Dr. Janet Pope
John A. Gallagher
Guy Cormier
Michael A. Ranatza

Kressynda Krenmerich, Chairperson
Roger Bergeron, Executive Director

FY 2023-2024 Budget Adoption Schedule

May 11-- Monthly Board Meeting-presentation of proposed budget

May 15 -- Publish notice that proposed budget is available for public viewing and date, time, and place of public hearing (per RS 39:1307)

May 26 -- Hold public hearing (in accordance with public notice)

June 8 -- Adoption of FY23-24 budget (including message and resolution). Must be adopted prior to start of FY 2023-2024

On or before June 30--public notice that all actions required by RS 39:1307 were completed.

LOUISIANA UNIFORM LOCAL SALES TAX BOARD

Appointed Members:

Jeffery LaGrange, Vice Chairperson
Neshelle Nogess, Secretary
Amanda Granier
Shawn McManus



Permanent Members:

Dr. Janet Pope
John A. Gallagher
Guy Cormier
Michael A. Ranatza

Kressynda Krennerich, Chairperson
Clarence J. Lymon, Executive Director

June 7, 2023

FY 2023-24 Budget Message

Members of the Board:

In accord with LA RS 39:1305 C. (1), please find below a summary of the major categories related to the Board's budget proposal for the fiscal year 2023-2024.

An explanation for any line item can be provided upon request. Several details are provided in work papers submitted with the Proposed Budget Document. Please refer to the Budget Prep documents provided earlier for FY 2023-2024 Projections (three sheets). A preliminary draft was also provided to you electronically prior to the May 11, 2023, monthly Board meeting.

Revenues

For the current fiscal year (2022-2023) we had projected receipts of \$1.5 million derived from the MOU Agreements in force with 58 parishes. It appears that the final collections will be around \$1.5 million.

Current events and economic forecasts suggest that revenues will be relatively stable over the next two fiscal years, therefore it is recommended that the current forecast is maintained through the next fiscal year. This forecast does not include new revenues for any of the parishes that are not currently under an MOU contract with the Board. However, there is a "probable" likelihood of additional MOUs being signed in the next fiscal year.

Personal Services and Employee Benefits

A comparison of this budget grouping (see work paper, page 3) to last fiscal year projects an increase of approximately \$108,000 or 28%. The increase is attributed to an additional two positions and the associated related benefits of insurance and retirement contributions.

Note: The Board has not needed or acquired a health insurance program prior to this current fiscal year but one will be needed for the upcoming year.

Professional and Technical Services

This expense grouping consists primarily of retained contractual services (accounting, legal, technology consulting and systems). Overall, these expenditures are projected to decrease by \$82,738 or 22%. The reduction is attributable to the costs estimated for the Multi-parish Audit Program. To implement the program, 1040 hours are set aside for the contract audit services associated with carrying out the requirements of this program. Currently, there is no historical basis for a projection of cost for this program so the Executive Director will have to monitor all usage and expenditures on a frequent basis.

All other line items in this group are based on recent historical experience.

Purchased Property Services, Other Property and Services

Budgeted expenses for this category are expected to total \$64,115 which is a 21.63% increase over last year's budget. The most notable increases within this category are related to travel, rent and office equipment. The travel budget has been increased due to the Executive Director's attendance at the IEMs, protest hearings, and expected travel by additional staff.

Summary

Overall, the combined FY 23-24 budget proposal totals \$824,1984, a 5% increase when compared to the adopted budget for FY 2022-2023. The increase of \$39,184 is attributed in large part to the additional positions and related benefits.

The budget proposal was compiled, in concept, recognizing two sources of funding: (1) existing General Fund monies which, other than minor interest earnings, has received no new additions since December 2019 and (2) contributions from participating MOU parishes during FYE 2023 and continuing throughout FYE 2024. Agreements for 58 Parishes remain in effect as of the required notification date of March 31, 2023.

Except for payments due under the Tax Watch sub-contract and the monthly Website maintenance contract, all other expenditures during FY 2023-2024 should be paid from the MOU account, which should be recognized as the Board's operating account.

The budget document has been prepared in accordance with LA R.S. 39:1305(A) and consistent with the way the Board's financial reports are compiled.

Respectfully submitted:

/s/ Clarence J. Lymon

Executive Director

LOUISIANA UNIFORM LOCAL SALES TAX BOARD

Appointed Members:

Jeffery LaGrange, Vice Chairperson
Neshelle Nogess, Secretary
Amanda Granier
Shawn McManus



Permanent Members:

Dr. Janet Pope
John A. Gallagher
Guy Cormier
Michael A. Ranatza

Kressynda Krennerich, Chairperson
Clarence J. Lymon, Executive Director

June 8, 2023

RESOLUTION: Adoption of Fiscal Year 2023-2024 Budget

Whereas, the Louisiana Uniform Local Sales Tax Board, at its regular meeting of June 8, 2023 was provided a formal budget proposal and budget message for the fiscal year 2023-2024, and

Whereas, the budget proposal projects revenues of \$1,550,000 and expenditures in excess of \$820,000 and,

Whereas, the proposal has been made available for public inspection as required by LA R.S. 39:1307, and

Whereas, the Executive Director of the Board does now request the Board to consider the budget proposal for adoption;

Therefore be it resolved, that the Louisiana Uniform Local Sales Tax Board does hereby adopt this resolution and budget proposed for its operations and purposes for the fiscal year beginning July 1, 2023 through June 30, 2024.

Yeas _____ Nays _____ Abstentions _____

Signed: _____ Date: _____

Kressynda Krennerich, Chairman

Signed: _____ Date: _____

Neshelle Nogess, Secretary